

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460, Revised Statutes of Alberta 2000 (the Act).

between:

Hein Financial Group Inc., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

I. Weleschuk, PRESIDING OFFICER

J. Rankin, MEMBER

J. Joseph, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2011 Assessment Roll as follows:

ROLL NUMBER:	200507093
LOCATION ADDRESS:	204, 221 – 10 Ave S.E.
HEARING NUMBER:	62811
ASSESSMENT:	\$1,470,000

This complaint was heard on 25th day of August, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- No one appeared on behalf of the Complainant

Appeared on behalf of the Respondent:

- *Ray Natyshen*

Procedural or Jurisdictional Matters:

The Board derives its authority to make this decision under Part 11 of the Municipal Government Act. No jurisdictional or procedural matters were raised at the onset of the hearing, and the Board proceeded to hear the merits of the complaint, as outlined below.

Section 28(1) of Matters Related to Assessment Complaints Regulation states that the parties to a hearing before the Municipal Government Board need not attend in person. The Board understands that the Complainant was provided with appropriate notice of the hearing. The hearing continued in the Complainant's absence.

Property Description:

The subject property is located at 204, 221 – 10th Avenue S.E., in the Victoria Park community. The property is apparently a multi-tenant office condominium property. The subject is one titled unit in the project.

Issue:

1. What is the appropriate market value of the subject property for assessment purposes?

Complainant's Requested Value:

\$1,219,000 (as indicated on Complaint Form)

Board's Decision in Respect of Each Matter or Issue:**1. What is the appropriate market value of the subject for assessment purposes?**

The only evidence submitted by the Complainant was on the Property Assessment Complaint form. The reasons on this form stated:

"the fair valuation would be $315 \times 3869 \text{ sq/ft} = \$1,219,000$ and not the \$1,470,000 shown on our assessment notice ... which is based on outdated information."

The Complaint Form indicated that the \$315 per square foot (ft²) value was based on the sale of unit 201 in the subject project. No further information or support was provided by the Complainant.

The Respondent provided a brief presentation indicating that nothing was filed to support the basis of the appeal. It was their position that the assessment be confirmed due to non-filing of disclosure documentary evidence. The Respondent stated he had nothing to respond to relative to this complaint.

In response to questions from the Board, the Respondent indicated that he was familiar with the sale of Unit 201 in the subject project and that it was the Respondent's position that this was not an arms-length sale. Therefore, the selling price could not be relied on as an indication of market value. However, no further evidence regarding this sale was provided by the Respondent.

Board's Decision:

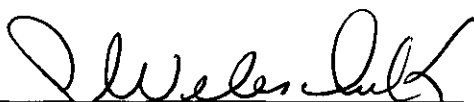
The Board is charged with reviewing the assessment using the evidence that has been presented. The Complainant provided very little evidence to support its statement that the assessment was not fair. In fact, the Complainant did not even adequately explain the basis of the complaint, specifically whether this was a complaint of the assessed value or one of equity.

The Board was interested in the sale of Unit 201, but did not receive any evidence regarding the comparability of this sale to the subject property, date of sale, details related to the sale, etc. After due consideration, the Board finds that it does not have sufficient evidence from the Complainant to indicate that the assessed value is incorrect. In light of the lack of evidence, the Board has no basis on which to vary the assessed value, therefore it is confirmed.

Board's Decision:

The Board confirms the assessed value of \$1,470,000.

DATED AT THE CITY OF CALGARY THIS 30 DAY OF AUGUST 2011.



Ivan Weleschuk
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. R1	Respondent Disclosure

An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.

Any of the following may appeal the decision of an assessment review board:

- (a) the complainant;*
- (b) an assessed person, other than the complainant, who is affected by the decision;*
- (c) the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) the assessor for a municipality referred to in clause (c).*

An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to

- (a) the assessment review board, and*
- (b) any other persons as the judge directs.*